## ABSTRACT

There is disclosed a spiral inductor in which in the portion where a spiral interconnect and an underpass interconnect intersect with each other, at least one layer of electroconductive film layers that form the spiral interconnect is used to form the underpass interconnect. The spiral interconnect formed with a smaller number of electroconductive film layers in the intersecting portion has a wider interconnect width than the spiral interconnect formed with a larger number of electroconductive films in the non-intersecting portion.